
DIGEST

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HB 374 Engrossed

2018 Regular Session

Abramson

Abstract: Requires the Board of Tax Appeals to issue an order to tax as costs, deposits and filing fees paid on certain appeals related to claims for the solar energy system tax credit.

Proposed law requires the Board of Tax Appeals to issue an order taxing costs for deposits and filing fees paid on appeals made to the board related to a denial or potential denial by the Dept. of Revenue of a qualified claim for a solar energy system tax credit. The order shall be issued within 30 days of the effective date of proposed law.

Proposed law provides that for purposes of proposed law, a "qualified claim" means a claim eligible for payment by the Dept. of Revenue pursuant to Act No. 413 of the 2017 R.S. and shall not include any claim that includes other justiciable issues in addition to the solar energy system tax credit.

Proposed law authorizes the Board of Tax Appeals to waive deposits and filings fees for a qualified claim if the deposits and filing fees have not been paid as of the effective date of proposed law.

Proposed law provides that payment of costs pursuant to an order of the Board of Tax Appeals under proposed law be made from the same source used to pay the qualified claim for the tax credit.

Effective upon signature of governor or lapse of time for gubernatorial action.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Change the relief provided under proposed law for an appellant for a qualifying solar energy system tax credit from payment of a refund of deposits and filing fees to an order to tax deposits and filing fees paid on the claim as costs, the amount to be paid by the Dept. of Revenue.
2. Add authority for the Board of Tax Appeals to waive deposits and filings fees which have not been paid as of the effect date of proposed law under certain circumstances.
3. Change the source of monies for payments for appellants with qualified claims from payment from self-generated revenues of the Board of Tax Appeals to the same source used to pay the qualified claim for the tax credit.
4. Prohibit qualification of a claim that does not qualify for payment of a solar energy system tax credit pursuant to Act No. 413 of the 2017 R.S. or a claim that includes other justiciable issues in addition to the solar energy system tax credit.